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MAY 31 2005

PATENT  
 Atty. Oki. No. MRKS/0057.C1

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of:  
 Neil Andrew Abercromble Simpson

Serial No.: 10/805,914

Confirmation No.: 2030

Filed: March 22, 2004

For: TUBING EXPANSION

Group Art Unit: 3672

Examiner: Jennifer Hawkins Gay

Customer No. 36735

MAIL STOP AF  
 Commissioner for Patents  
 P.O. Box 1450  
 Alexandria, VA 22313-1450

Dear Sir:

CERTIFICATE OF FACSIMILE TRANSMISSION UNDER 37 CFR 1.9	
I hereby certify that this correspondence is being facsimile transmitted to the U.S. Patent and Trademark Office on <u>31 May</u> , 2005.	
<u>William B. Patterson</u>	
Signature	
<u>William B. Patterson</u>	
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Registration No., if applicable	Telephone Number

**RESPONSE TO FINAL OFFICE ACTION DATED MARCH 31, 2005**

In response to the Final Office Action dated March 31, 2005, having a shortened statutory period for response set to expire on June 30, 2005, please enter this response and reconsider the claims pending in the application for reasons discussed below. Although Applicants believe that no additional fees are due in connection with this response, the Commissioner is hereby authorized to charge counsel's Deposit Account No. 20-0782/MRKS/0057.C1/WBP, for any fees, including extension of time fees or excess claim fees, required to make this response timely and acceptable to the Office.

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper. **Remarks** begin on page 7 of this paper.

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